

Attachment C
Mr. Johnson's Incorrect Cost Shift

	Panel 1: (10/1/95 – 9/31/97)¹				Panel 2: (10/1/95 – 9/31/97)²		
	Adjusted Totals	Disallowed SAGE	Non- Contract	Contract	Adjusted Totals	Commercial	Navy
Revenue	\$45,439,387		\$37,786,283	\$7,653,104	\$45,439,387	\$37,786,283	\$7,653,104
Direct Costs	\$42,757,018		\$31,514,846	\$11,242,172			
SAGE-Allowable	\$4,115,006	\$273,250	\$2,831,637	\$1,010,119			
Total Costs	\$46,872,024	\$273,250	\$34,346,483	\$12,252,291	\$46,872,024	\$34,619,733	\$12,252,291
Operating Profit	(\$1,432,637)	(\$273,250)	\$3,439,800	(\$4,599,187)	(\$1,432,637)	\$3,166,550	(\$4,599,187)
			10.015%			9.1%	-37.5%
Uncompensated Damage due to Alleged Breach				\$5,824,417			
Reasonable Profit				\$1,225,230			
				10.0%			

¹ The Johnson Report, Schedule 3 (corrected).

² The Johnson Report, Schedule 3 (corrected); consolidated.

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Panel 3: Cost Allocations Based on Actual Samson Data (10/1/95 – 9/31/97)				Panel 4: Cost Allocations Based on Correct Johnson Assumption On Bidding (10/1/95 – 9/31/97)		
	Adjusted Totals	Navy	Commercial	Adjusted Totals	Navy	Commercial
Revenue	\$45,439,387	\$7,653,104	\$37,786,283	\$45,439,387	\$7,653,104	\$37,786,283
Total Costs	\$46,872,024	\$5,813,805	\$41,058,219	\$46,872,024	\$5,911,944	\$40,960,080
Operating Profit	(\$1,432,637)	\$1,839,299	(\$3,271,936)	(\$1,432,637)	\$1,741,160	(\$3,173,797)
		31.6%	-8.0%		29.5%	-7.7%
Derivation of Navy Cost:						
Projected Revenue, Navy View		\$6,503,138			\$6,503,138	
Samson Cost Construction		89.4%			90.9%	
Samson Cost		\$5,813,805			\$5,911,944	